

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND,  
AND IRELAND).

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RETURN to an Order of the Honourable The House of Commons,  
dated 17 April 1905;—for,

RETURN "showing, for the year ended the 31st day of March 1905: (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper, No. 225, of Session 1904)."

Treasury Chambers,  
7 July 1905. }

VICTOR C. W. CAVENDISH.

(*Mr. Lough.*)

*Ordered, by The House of Commons, to be Printed,*  
7 July 1905.

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**Part I.—REVENUE.**

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**1904-5.**

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## PART I.—REVENUE.

1864-5

## 1. Revenue (Not Receipts)

	As Collected					As Distributed.				
	In England	In Scotland	In Ireland	From other Sources	Total.	In England	In Scotland	In Ireland	From other Sources	Total.
<b>Customs</b>	<i>A.</i>	<i>B.</i>	<i>C.</i>	<i>D.</i>	<i>E.</i>	<i>F.</i>	<i>G.</i>	<i>H.</i>	<i>I.</i>	<i>J.</i>
Excise and Customs . . . . .	44,741,000	1,540,000	1,540,000	—	47,821,000	44,741,000	1,540,000	1,540,000	—	47,821,000
Land Taxation Revenue . . . . .	140,000	—	—	—	140,000	140,000	—	—	—	140,000
<b>Post Office</b>										
Excise and Customs . . . . .	1,000,000	1,000,000	1,000,000	—	3,000,000	1,000,000	1,000,000	1,000,000	—	3,000,000
Land Taxation Revenue . . . . .	1,000,000	—	—	—	1,000,000	1,000,000	—	—	—	1,000,000
<b>Telegraphs, &amp;c. (Deductions)</b>										
Excise and Customs . . . . .	11,000,000	1,000,000	1,000,000	—	13,000,000	11,000,000	1,000,000	1,000,000	—	13,000,000
Land Taxation Revenue . . . . .	11,000,000	—	—	—	11,000,000	11,000,000	—	—	—	11,000,000
<b>Grants</b>										
Land Tax . . . . .	100,000	—	—	—	100,000	100,000	—	—	—	100,000
House Duty . . . . .	1,000,000	—	—	—	1,000,000	1,000,000	—	—	—	1,000,000
Income Tax . . . . .	10,000,000	1,000,000	1,000,000	—	12,000,000	10,000,000	1,000,000	1,000,000	—	12,000,000
<b>Total Revenue from Customs</b> . . . . .	56,881,000	2,540,000	2,540,000	—	61,961,000	56,881,000	2,540,000	2,540,000	—	61,961,000
<b>Post Office</b> . . . . .	2,000,000	1,000,000	1,000,000	—	4,000,000	2,000,000	1,000,000	1,000,000	—	4,000,000
<b>Telegraphs</b> . . . . .	1,000,000	1,000,000	1,000,000	—	3,000,000	1,000,000	1,000,000	1,000,000	—	3,000,000
<b>Grants</b> . . . . .	1,000,000	—	—	—	1,000,000	1,000,000	—	—	—	1,000,000
<b>Receipts from other Sources and Treasury Loans</b> . . . . .	—	—	—	1,000,000	1,000,000	—	—	—	1,000,000	1,000,000
<b>Mineral Rights</b> . . . . .	100,000	—	—	—	100,000	100,000	—	—	—	100,000
<b>Total, Post Office Revenue</b> . . . . .	3,100,000	2,000,000	2,000,000	1,000,000	8,100,000	3,100,000	2,000,000	2,000,000	1,000,000	8,100,000
<b>Unallocated Revenue</b> . . . . .	10,000,000	1,000,000	1,000,000	1,000,000	13,000,000	10,000,000	1,000,000	1,000,000	1,000,000	13,000,000
<b>For Debt</b> . . . . .	100,000	—	—	—	100,000	100,000	—	—	—	100,000
<b>Unallocated Revenue</b> . . . . .	10,000,000	1,000,000	1,000,000	1,000,000	13,000,000	10,000,000	1,000,000	1,000,000	1,000,000	13,000,000
<b>For Debt</b> . . . . .	100,000	—	—	—	100,000	100,000	—	—	—	100,000
<b>Unallocated Revenue</b> . . . . .	10,000,000	1,000,000	1,000,000	1,000,000	13,000,000	10,000,000	1,000,000	1,000,000	1,000,000	13,000,000
<b>For Debt</b> . . . . .	100,000	—	—	—	100,000	100,000	—	—	—	100,000



## INLAND REVENUE.

## AMOUNT and PROPORTION of REVENUE Contributed

H E A D.	REVENUE (Net Receipts)			
	As Collected.			
	In England.	In Scotland.	In Ireland.	TOTAL.
Excise :	£.	£.	£.	£.
Spirits :				
Excise Revenue - - - - -	5,747,000	1,617,000	8,933,000	17,307,000
Local Taxation Revenue - - - - -	322,000	709,000	184,000	1,215,000
Beer :				
Excise Revenue - - - - -	10,881,000	709,000	1,129,000	12,719,000
Local Taxation Revenue - - - - -	363,000	20,000	44,000	427,000
Glucose and Saccharine :				
Excise Revenue - - - - -	90,000	4,000	—	94,000
Licences :				
Excise Revenue - - - - -	34,000	5,000	224,000	263,000
Local Taxation Revenue - - - - -	1,005,000	331,000	—	1,336,000
Railway Duty - - - - -	331,000	21,000	—	352,000
Other Taxes - - - - -	0,000	1,000	—	1,000
TOTAL EXCISE - - - - - £.	22,470,000	7,377,000	5,384,000	35,231,000
(a) FOR THE EXCHEQUER - - - - - £.	18,068,000	1,290,000	5,325,000	34,683,000
(b) FOR THE LOCAL TAXATION ACCOUNTS &c. £.	4,402,000	720,000	229,000	5,351,000
ROYALTY, &c. DUTIES :				
British Duty (1894) :				
Excise Revenue - - - - -	7,638,000	1,617,000	412,000	9,667,000
Local Taxation Revenue : * Personality Contribution - - - - -	2,320,000	294,000	124,000	2,738,000
Agricultural Rates Act - - - - -	1,327,000	182,000	—	1,509,000
Probate Duty :				
Excise Revenue - - - - -	20,000	3,000	3,000	26,000
Local Taxation Revenue - - - - -	20,000	2,000	3,000	25,000
British Duty (Temporary) - - - - -	0,000	0,000	—	0,000
Legacy Duty - - - - -	2,712,000	287,000	145,000	3,144,000
Succession Duty - - - - -	884,000	88,000	55,000	1,027,000
Corporation Duty - - - - -	63,000	1,000	—	64,000
TOTAL ROYALTY, &c. DUTIES - - - - - £.	14,642,000	1,874,000	742,000	17,258,000
(a) FOR THE EXCHEQUER - - - - - £.	11,000,000	1,265,000	615,000	12,880,000
(b) FOR THE LOCAL TAXATION ACCOUNTS, &c. £.	3,642,000	479,000	127,000	4,248,000
STAMPS - - - - -	4,263,000	541,000	274,000	5,078,000
LAND TAX - - - - -	705,000	20,000	—	725,000
HOUSE DUTY - - - - -	1,322,000	172,000	—	1,494,000
INCOME TAX (Appropriation of Receipts) :				
Schedule A.—Land and Houses - - - - -	6,660,000	175,000	474,000	7,309,000
Schedule B.—Occupation of Land - - - - -	108,000	20,000	29,000	157,000
Schedule C.—Government Stocks, &c. - - - - -	2,191,000	—	26,000	2,217,000
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c. - - - - -	3,560,000	1,037,000	224,000	4,821,000
£.	12,741,000	1,232,000	753,000	14,726,000
Schedule E.—Trades and Professions - - - - -	6,637,000	849,000	183,000	7,669,000
Schedule F.—Public Offices, &c., Official Salaries - - - - -	775,000	13,000	35,000	823,000
Schedule G.—Non-Official Salaries - - - - -	1,478,000	156,000	61,000	1,695,000
£.	2,946,000	169,000	97,000	3,212,000
TOTAL INCOME TAX - - - - - £.	27,800,000	3,661,000	1,013,000	32,474,000
AGGREGATE INLAND REVENUE - - - - - £.	74,067,000	12,411,000	7,123,000	93,601,000
Per Cent. - - - - -	77.80	44.77	8.00	100.00
(a) FOR THE EXCHEQUER - - - - - £.	66,077,000	12,222,000	7,208,000	85,507,000
(b) FOR THE LOCAL TAXATION ACCOUNTS, &c. £.	8,020,000	1,189,000	315,000	9,524,000

\* Including amount applied to charges under the Trade Mark-charges (Rates) Act, 1899.

† Exclusive of Fee and Patent Stamps.

## INLAND REVENUE.

by each Kingdom in the Year 1904-5.

REVENUE (Not Recd/pd)					REMARKS.
As Adjusted to give True Contribution.					
By England.	By Scotland.	By Ireland.	From other Sources.	TOTAL.	
£.	£.	£.	£.	£.	
11,525,000	5,227,000	1,952,000	—	17,504,000	Based on consumption of spirits as beverage in each Kingdom, as ascertained from the permit returns of removals of duty-paid spirits.
906,000	162,000	36,000	—	820,000	
11,281,000	5,065,000	1,916,000	—	12,079,000	Adjusted on basis of statistics of amount of beer in three Kingdoms in the year 1903-4.
374,000	17,000	36,000	—	427,000	
81,000	4,000	—	—	85,000	Revenue as collected.
34,000	5,000	214,000	—	253,000	
3,115,000	351,000	—	—	4,074,000	
251,000	94,000	—	—	345,000	
6,000	1,000	—	—	7,000	- - - TOTAL EXCISE.
20,221,000	4,430,000	3,125,000	—	26,324,000	
23,576,000	4,093,000	3,099,000	—	30,668,000	
4,658,000	547,000	124,000	—	5,229,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
7,453,000	1,667,000	422,000	163,000	9,605,000	
2,264,000	291,000	131,000	40,000	2,726,000	
1,302,000	180,000	—	27,000	1,509,000	
25,000	5,000	3,000	—	33,000	Revenue as collected.
26,000	3,000	8,000	—	37,000	
3,816,000	375,000	200,000	—	4,391,000	- - - TOTAL ESTATE, AG. DUTIES.
14,439,000	1,813,000	742,000	163,000	17,157,000	
10,355,000	1,265,000	615,000	153,000	12,388,000	
8,574,000	474,000	127,000	73,000	9,248,000	- - - STAMPS.
6,888,000	523,000	256,000	54,000	7,721,000	
A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; 14 per cent. of one-fourth of total produce being deducted from England, and 27 per cent. added to Scotland, and 7 per cent. added to Ireland.					A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proprietors of which are domiciled abroad.
2,627,000	155,000	—	—	2,782,000	
Revenue as collected.					- - - DUTY.
6,794,000	597,000	483,000	—	7,874,000	
Adjusted on basis of information derived from the statistics of excise duty for the five years ended 1903-4.					An allowance has also been made for duty on property of persons domiciled abroad.
11,515,000	1,345,000	341,000	230,000	13,331,000	
4,575,000	573,000	124,000	27,000	5,299,000	Ditto to extent of one-fifth of total produce.
3,091,000	168,000	97,000	153,000	3,512,000	
Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.					- - - TOTAL INCOME TAX.
26,444,000	3,066,000	1,118,000	412,000	31,040,000	
75,799,000	20,200,000	4,528,000	674,000	81,121,000	- - - AGGREGATE INLAND REVENUE.
22-53	10-58	5-60	-71	400-00	- - - Per Cent.
70,596,000	2,392,000	4,077,000	601,000	68,567,000	
9,368,000	1,041,000	251,000	75,000	9,874,000	

## MISCELLANEOUS REVENUE, 1904-5.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL.
	£.	£.	£.	£.	£.
SMALL BRANCHES OF THE HEREDITARY REVENUE.	26,500	—	1,000	2,000	29,500
BANK OF ENGLAND - - - - -	150,000	—	—	—	150,000
CONTRIBUTION FROM INDIAN REVENUE - -	—	—	—	18,000	18,000
BANKRUPTCY ACT, 1883 - - - - -	24,000	—	—	—	24,000
COMPANIES (WINDING-UP) ACT, 1890 - -	8,000	—	—	—	8,000
COUNTY COURTS (UNCLAIMED MONIES) - -	8,000	—	—	—	8,000
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	4,000	—	23,500	2,000	34,500
MINT - - - - -	—	—	—	44,000	44,000
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Trade - - - - -	—	—	—	1,500	1,500
Charity Commission - - - - -	1,500	—	—	—	1,500
Civil Service Commission - - - - -	—	—	—	500	500
Colonial Office - - - - -	—	—	—	12,500	12,500
Fishery Board, Scotland - - - - -	—	8,000	—	—	8,000
Friendly Societies Registry - - - - -	1,500	—	—	—	1,500
Local Government Board, England - -	1,500	—	—	—	1,500
Police Courts, Chatham and Sheerness - -	500	—	—	—	500
Receiver of the Hereditary Revenues - -	1,500	—	—	—	1,500
Treasury, &c. - - - - -	3,000	—	—	12,500	14,500
Office of Public Works, Ireland - - -	—	—	4,000	—	4,000
Grated Income	£. 254,500	8,000	35,500	60,000	358,000



## MISCELLANEOUS REVENUE, 1904-5—continued.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL.
	£.	£.	£.	£.	£.
Brought forward - - -	201,500	8,000	22,500	33,000	265,000
Savings and Over-issues - - - -	14,000	—	—	18,000	32,000
Isle of Man - - - - -	—	—	—	10,000	10,000
Canal Receipts, &c. - - - - -	1,000	500	500	—	2,000
	279,500	8,500	24,000	121,000	433,000
<i>Add,—</i>					
* Fee and Patent Stamps, as detailed below - -	548,500	76,000	55,500	262,000	942,000
TOTAL MISCELLANEOUS REVENUE - £.	828,000	84,500	120,500	383,000	1,416,000
<i>Per Cent., Total - - - - -</i>	55.45	5.79	7.50	29.24	100.00
<i>Per Cent., England, Scotland, and Ireland -</i>	80.00	8.25	17.63	—	100.00
<b>* FEE AND PATENT STAMPS:</b>					
Bankruptcy Court, Ireland - - - -	—	—	3,000	—	3,000
Civil Service Commission - - - -	—	—	—	20,000	20,000
Companies Registration - - - -	59,000	5,000	1,000	—	65,000
County Courts, Ireland - - - -	—	—	21,000	—	21,000
District Audit - - - - -	52,000	—	—	—	52,000
Edinburgh Gazette - - - - -	—	5,000	—	—	5,000
Judgments Registry Fund - - - -	—	—	2,000	—	2,000
Jolliffe - - - - -	374,000	—	31,000	—	405,000
Land Commission, Ireland - - - -	—	—	5,000	—	5,000
Land Registry - - - - -	57,000	—	—	—	57,000
Law Courts, Scotland - - - - -	—	16,000	—	—	16,000
London Gazette - - - - -	5,000	—	—	—	5,000
Lunacy Fee Fund - - - - -	—	—	500	—	500
Newspaper Registration - - - -	500	—	—	—	500
Public Record - - - - -	1,000	—	1,000	—	2,000
Register House, Scotland - - - -	—	54,000	—	—	54,000
Registration of Deeds - - - - -	—	—	16,000	—	16,000
Registration of Title - - - - -	—	—	4,000	—	4,000
Registration of Money Lenders - - - -	—	—	—	1,000	1,000
Patents, Designs, and Trade Marks - - - -	—	—	—	242,000	242,000
TOTAL FEE AND PATENT STAMPS - £.	548,500	76,000	55,500	262,000	942,000

\* Actual receipts in the year.



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Part II.—EXPENDITURE.

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1904-5.

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## PART II.—EXPENDITURE.

1904-5.

(EXCHEQUER ISSUES.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	TOTAL.
<b>I. CHARGEABLE AGAINST EX- CHEQUER REVENUE:</b>	£.	£.	£.	£.	£.
National Debt Charges - -	—	—	—	27,000,000	27,000,000
Naval and Military Charges:					
(a) Army - - - -	—	—	—	29,440,000	29,440,000
(b) Navy - - - -	—	—	—	36,830,000	36,830,000
Civil Government Charges:					
(a) On Consolidated Fund -	814,000	139,000	166,000	774,000	1,393,000
(b) Voted - - - -	16,608,500	2,477,500	4,547,000	3,822,000	27,455,000
TOTAL CIVIL GOVERN- MENT CHARGES - - } £.	16,912,500	2,616,500	4,713,000	4,596,000	28,842,000
Collection of Taxes - -	2,480,000	424,000	249,000	—	3,063,000
Post Office Services - -	12,876,000	1,679,000	1,172,000	566,000	15,593,000
Payments to Local Taxation Accounts, &c. - - -	—	98,000	1,059,000	—	1,157,000
TOTAL CHARGEABLE AGAINST EXCHEQUER REVENUE - - - } £.	31,712,500	4,617,500	7,193,000	98,432,000	141,955,000
<b>2. MET OUT OF LOCAL TAXATION REVENUE:</b>					
Miscellaneous Local Charges	8,392,000	1,047,000	374,000	—	9,813,000
<b>GRAND TOTAL - £.</b>	40,105,500	5,664,500	7,567,000	98,432,000	151,769,000
	£. 53,337,000				
<i>Per Cent., England, Scotland, and Ireland - - - -</i>	75·10	10·02	14·10	—	100·00
<i>Per Cent., Total - - - -</i>	26·42	3·75	4·99	64·85	100·00

## DETAILS OF NAVAL AND MILITARY CHARGES, 1904-5.

	Englsh.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
Army Services . . . . .	—	—	—	29,164,000	29,410,000
Ordnance Factories . . . . .	—	—	—	63,000	
Indian Army Pension Deficiency Fund Annuity . . . . .	—	—	—	213,000	
Navy Services . . . . .	—	—	—	56,820,000	56,820,000
TOTAL NAVAL AND MILITARY CHARGES . . . . . } £	—	—	—	86,276,000	86,276,000

## DETAILS OF CIVIL GOVERNMENT CHARGES, 1904-5.

## (a) ON CONSOLIDATED FUND.

	Englsh.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST . . . . .	—	—	—	470,000	470,000
ANNUITIES AND PENSIONS :					
Annuitants to the Royal Family . . . . .	—	—	—	108,000	108,000
Pensions for Naval and Military Services . . . . .	—	—	—	19,000	19,000
Pensions for Political and Civil Services . . . . .	—	—	—	15,000	15,000
Pensions for Judicial Services . . . . .	28,000	9,700	11,500	—	69,200
Compensation, Courts of Justice . . . . .	9,000	—	2,000	—	11,000
Retired Allowances to Members of the Household of Her late Majesty, Queen Victoria . . . . .	—	—	—	20,500	20,500
Miscellaneous Pensions . . . . .	—	—	—	1,000	1,000
Civil List Pensions . . . . .	—	—	—	25,000	25,000
TOTAL, ANNUITIES AND PENSIONS . . . . . } £	37,000	9,700	13,500	120,500	280,500
SALARIES AND ALLOWANCES :					
Speaker, House of Commons . . . . .	—	—	—	5,000	5,000
Exchequer and Audit Department . . . . .	—	—	—	3,500	3,500
Clergy and Schools . . . . .	—	12,000	—	1,500	13,500
Inspectors of Anatomy . . . . .	500	500	500	—	1,500
Copyright Compensations . . . . .	500	—	500	—	1,000
Salaries formerly on the Hereditary Revenues of Scotland . . . . .	—	6,000	—	—	6,000
Land Revenue Allowances . . . . .	1,000	—	—	—	1,000
Lord Lieutenant, Ireland . . . . .	—	—	20,000	—	20,000
Queen's Colleges, Ireland . . . . .	—	—	21,000	—	21,000
Miscellaneous . . . . .	—	—	500	—	500
TOTAL, SALARIES AND ALLOWANCES . . . . . } £	2,000	28,500	42,000	10,000	72,500
COURTS OF JUSTICE :					
Salaries . . . . .	255,000	104,000	120,000	25,000	504,000
MISCELLANEOUS SERVICES :					
Home-Dutch Loan . . . . .	—	—	—	63,500	63,500
Greenwich Hospital . . . . .	—	—	—	4,000	4,000
Duchy of Lancaster (Wine Compensation) . . . . .	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tin Compensation) . . . . .	—	—	—	16,000	16,000
Public Office Site Annuity . . . . .	—	—	—	16,000	16,000
Commutation of Perpetual Charges . . . . .	—	1,000	—	—	1,000
TOTAL, MISCELLANEOUS SERVICES . . . . . } £	—	1,000	—	80,500	81,500
TOTAL, CIVIL GOVERNMENT CHARGES ON CONSOLIDATED FUND . . . . . } £	314,000	139,000	166,000	774,000	1,393,000

## Details of Civil Government Charges, 1904-5—continued.

## (b) VOTED.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palaces - - - - -	47,000	4,000	—	—	51,000
Osborne - - - - -	—	—	—	21,000	21,000
Royal Parks, &c. - - - - -	50,000	11,000	—	—	102,000
Houses of Parliament Buildings - -	—	—	—	47,000	47,000
Miscellaneous Legal Buildings (Great Britain).	44,000	10,000	—	—	62,000
Art and science Buildings (Great Britain)	54,000	3,000	—	—	57,000
Diplomatic and Consular Buildings - -	—	—	—	58,000	58,000
Revenue Department Buildings (Great Britain).	453,000	70,000	—	—	523,000
Public Buildings - - - - -	589,000	31,000	1,000	125,000	745,000
Survey of United Kingdom - - -	22,500	20,000	94,000	5,000	201,500
Harbours under Board of Trade -	25,000	7,000	—	—	32,000
Portsmouth Harbour - - - - -	—	51,000	—	—	51,000
Rates on Government Property (United Kingdom).	477,000	24,000	54,000	14,000	569,000
Public Works and Buildings in Ireland -	—	—	194,000	26,000	220,000
Railways (Ireland) - - - - -	—	—	25,000	—	25,000
TOTAL OF CLASS I. - £.	1,505,000	215,000	438,000	201,000	2,459,000

## Details of Civil Government Charges, 1904-5—continued.

	English,	Scottish,	Irish,	General	Total.
CLASS II.	£.	£.	£.	£.	£.
House of Lords Office - - - -	—	—	—	12,000	12,000
House of Commons Office - - - -	—	—	—	28,000	28,000
Treasury, &c. - - - - -	45,500	10,000	9,800	29,000	94,300
Home Office - - - - -	112,000	14,000	4,000	—	130,000
Foreign Office - - - - -	—	—	—	61,000	61,000
Colonial Office - - - - -	—	—	—	55,000	55,000
Fifty Council Office - - - - -	8,000	—	—	—	8,000
Board of Trade - - - - -	—	—	—	214,000	214,000
Manoeuvres Marine Services - - -	—	—	—	91,000	91,000
Revenue Department of the Board of Trade - - - - -	—	—	—	—	—
Board of Agriculture and Fisheries - -	105,000	12,000	—	—	117,000
Charity Commission - - - - -	59,000	—	—	—	59,000
Civil Service Commission - - - -	—	—	—	41,000	41,000
Exchequer and Audit Department - -	—	—	—	62,000	62,000
Friendly Societies Registry - - - -	7,000	800	300	—	8,100
Local Government Board - - - -	295,000	—	—	—	295,000
Larynx Commission - - - - -	15,000	—	—	—	15,000
Mint - - - - -	—	—	—	—	—
National Debt Office - - - - -	—	—	—	12,000	12,000
Public Record Office - - - - -	57,000	—	—	—	57,000
Public Works Loan Commission - - -	—	—	—	—	—
Registrar General's Office - - - -	35,000	—	—	—	35,000
Stationery and Printing - - - - -	236,000	38,000	44,000	128,000	746,000
Woods, Forests, &c., Office of - - -	15,500	500	2,000	—	18,000
Works and Public Buildings, Office of -	61,000	3,000	—	3,000	67,000
Wreck Service - - - - -	—	—	—	29,000	29,000
SCOTLAND.					
Secretary for Scotland's Office - - -	—	31,000	—	—	31,000
Fishery Board - - - - -	—	18,000	—	—	18,000
Lunacy Commission - - - - -	—	6,000	—	—	6,000
Registrar General's Office - - - -	—	4,000	—	—	4,000
Local Government Board - - - - -	—	14,000	—	—	14,000
IRELAND.					
Lord Lieutenant's Household - - -	—	—	4,000	—	4,000
Chief Secretary's Office, &c. - - -	—	—	25,000	—	25,000
Department of Agriculture - - - -	—	—	172,000	—	172,000
Charitable Donations and Begonia Office -	—	—	2,000	—	2,000
Local Government Board - - - - -	—	—	57,000	—	57,000
Public Record Office - - - - -	—	—	3,000	—	3,000
Public Works Office - - - - -	—	—	35,000	—	35,000
Registrar General's Office - - - -	—	—	13,000	—	13,000
Valuation and Boundary Survey - - -	—	—	13,000	—	13,000
TOTAL OF CLASS II. - A.	242,000	156,000	325,000	1,063,000	2,861,000

## Details of Civil Government Charges, 1904-5—continued.

	English.	Scottish.	Irish.	General.	Total.
CLASS III.	£.	£.	£.	£.	£.
Law Charges - - - - -	80,000	—	—	9,000	89,000
Miscellaneous Legal Expenses - - -	25,000	—	800	15,000	50,800
Supreme Court of Judicature - - -	311,000	—	—	—	311,000
Land Registry - - - - -	41,000	—	—	—	41,000
County Courts - - - - -	—	—	—	—	—
Police (England and Wales) - - -	37,000	—	—	—	37,000
Prisons (England and the Colonies) - -	711,000	—	—	8,000	719,000
Reformatory and Industrial Schools (Great Britain).	186,000	50,000	—	—	236,000
Broadmoor Criminal Lunatic Asylum -	34,000	—	—	—	34,000
SCOTLAND.					
Law Charges and Courts of Law - -	—	75,000	—	—	75,000
Register House, Edinburgh - - -	—	43,000	—	—	43,000
Crafts Commission - - - - -	—	4,000	—	—	4,000
Prisons - - - - -	—	38,000	—	—	38,000
IRELAND.					
Law Charges and Criminal Prosecutions -	—	—	55,000	—	55,000
Supreme Court of Judicature and other Legal Departments.	—	—	37,000	—	37,000
Land Commission - - - - -	—	—	126,000	—	126,000
County Court Officers, &c. - - - -	—	—	108,000	—	108,000
Dublin Metropolitan Police (including Police Courts).	—	—	92,000	—	92,000
Constabulary - - - - -	—	—	1,324,000	—	1,324,000
Prisons - - - - -	—	—	103,000	2,000	110,000
Reformatory and Industrial Schools - -	—	—	107,000	—	107,000
Dundrum Criminal Lunatic Asylum - -	—	—	7,000	—	7,000
TOTAL OF CLASS III. - £.	1,436,000	267,000	2,024,000	22,000	3,750,000



## Details of Civil Government Charges, 1904-5—continued.

	English.	Scottish.	Irish.	General.	Total.
CLASS IV.	£	£	£	£	£
Board of Education - - - - -	12,022,000	—	—	—	12,022,000
British Museum - - - - -	168,000	—	—	—	168,000
National Gallery - - - - -	14,500	—	—	—	14,500
National Portrait Gallery - - - -	5,500	—	—	—	5,500
Wallace Collection - - - - -	5,000	—	—	—	5,000
Scientific Investigation, &c. (United Kingdom).	2,000	2,000	3,000	65,000	72,000
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	109,000	43,000	—	—	151,000
SCOTLAND.					
Public Education - - - - -	—	1,732,000	—	—	1,732,000
National Gallery - - - - -	—	6,500	—	—	6,500
IRELAND.					
Public Education - - - - -	—	—	1,387,000	—	1,387,000
National Schools Commissioners - -	—	—	1,000	—	1,000
National Gallery - - - - -	—	—	3,500	—	3,500
Queen's Colleges - - - - -	—	—	5,000	—	5,000
TOTAL OF CLASS IV. - £.	12,529,000	1,802,000	1,598,500	65,000	15,975,000
CLASS V.					
Diplomatic and Consular Services - -	—	—	—	562,000	562,000
Uganda and East Africa Protectorates, and Uganda Railway.	—	—	—	775,000	775,000
Colonial Services (including South Africa) -	—	—	—	638,000	638,000
Telegraph, Submarine and Pacific Cable -	—	—	—	83,000	83,000
Treasury Chess Fund - - - - -	—	—	—	46,000	46,000
TOTAL OF CLASS V. - £.	—	—	—	2,071,000	2,071,000

## Details of Civil Government Charges, 1904-5—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
CLASS VI.					
Superannuation and Retired Allowances -	221,500	26,500	87,500	106,500	642,000
Merchant Seamen's Fund Pensions - -	—	—	—	2,000	2,000
Miscellaneous Charitable and other Allowances.	1,500	—	—	—	1,500
Hospitals and Charities (Ireland) - -	—	—	17,500	—	17,500
TOTAL OF CLASS VI. - £.	223,000	26,500	105,000	108,500	643,000
CLASS VII.					
Temporary Commissions - - - -	9,000	1,000	5,000	26,000	35,000
Miscellaneous Expenses - - - -	1,000	4,000	8,000	—	13,000
Repayments to the Local Loans Fund -	—	5,500	—	—	5,500
Repayments to Civil Contingencies Fund -	—	—	—	16,500	16,500
St. Louis Exhibition, 1904 - - - -	—	—	—	70,000	70,000
Ireland Development Grant - - - -	—	—	166,000	—	166,000
TOTAL OF CLASS VII. - £.	10,000	10,500	109,000	112,500	329,000
Class I. - - - - -	1,662,000	215,000	428,000	231,000	2,536,000
II. - - - - -	943,000	150,000	335,000	1,066,000	2,601,000
III. - - - - -	1,126,000	267,000	2,634,500	83,000	3,760,500
IV. - - - - -	12,329,000	1,823,000	1,686,000	45,000	15,883,000
V. - - - - -	—	—	—	2,075,000	2,075,000
VI. - - - - -	223,000	26,500	105,000	108,500	623,000
VII. - - - - -	10,000	10,500	109,000	112,500	329,000
TOTAL CIVIL GOVERNMENT CHARGES VOTED - - } £.	16,693,000	2,677,500	6,247,500	5,522,000	27,650,000
CUSTOMS - - - - -	750,000	112,000	65,000	—	927,000
INLAND REVENUE - - - - -	1,690,000	515,000	185,000	—	2,390,000
TOTAL COLLECTION OF TAXES - - - } £.	2,440,000	627,000	249,000	—	3,606,000
POST OFFICE - - - - -	8,335,000	1,345,000	547,000	—	10,227,000
TELEGRAPH SERVICE - - - - -	4,005,000	330,000	260,000	—	4,605,000
PACKET SERVICE - - - - -	62,000	41,000	63,000	565,000	731,000
TOTAL POST OFFICE SERVICES - - - } £.	12,402,000	1,476,000	1,372,000	565,000	15,865,000
TOTAL REVENUE DEFARMS - - - } £.	14,756,000	1,908,000	1,421,000	565,000	18,686,000

# Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

## 1904-5

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1904-5.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	TOTAL.	Per Cent.
	£.		£.		£.		£.	
Total Revenue as contributed -	125,847,800	82.68	12,044,200	10.65	9,723,500	6.32	147,615,500	100.00
Local Expenditure - -	40,108,500	73.19	6,651,500	26.52	7,587,000	14.19	54,347,000	100.00
Balance available for Imperial Expenditure - - -	85,739,300	87.66	5,392,700	20.62	2,136,500	3.27	93,268,500	100.00